

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. NO.: 2629-07  
BILL NO.: Perfected HS for HB 1238  
SUBJECT: County Officials: Property, Real and Personal  
TYPE: Original  
DATE: March 30, 2000

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**FISCAL SUMMARY**

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

## FISCAL ANALYSIS

### ASSUMPTION

Officials of the **State Tax Commission** stated, in a response to a similar proposal, that the proposal would have no direct fiscal impact on their agency or on state funds.

**Oversight** assumes that reducing the size of planned industrial expansion authorities, setting a time (10:00 a.m.) for sales of land with tax liens, requiring that bidders at such sales meet certain criteria, and allowing court administrators' deeds (as well as sheriffs' deeds) to be proof that all required actions have been taken under terms of the land tax collection law would not have any direct fiscal impact on political subdivisions. Provisions allowing St. Louis and Kansas City to, by ordinance, waive special tax bills associated abatements of public nuisances could have a direct fiscal impact, but that impact would be a result of actions of city government.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
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	\$0	\$0	\$0
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<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
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	\$0	\$0	\$0
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### FISCAL IMPACT - Small Business

Small businesses located in Clay and Buchanan counties which are delinquent in paying property taxes could be affected by this proposal.

### DESCRIPTION

This proposal would allow Clay and Buchanan counties to establish land trusts to administer the management, sale, and disposition of tax-delinquent lands.

It would also allow certain cities to discharge special tax bills related to the demolition of nuisance properties, reduce the size of planned industrial expansion authority commissions, set standards for prospective purchasers of property at delinquent tax sales, and allow court administrators' as well as sheriffs' deeds to be accepted as proof that all activities required to

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DESCRIPTION (continued)

take liens on land under terms of the land collection law have been properly executed.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space. This proposal would not affect Total State Revenue.

SOURCES OF INFORMATION

State Tax Commission

A handwritten signature in black ink, appearing to read "Jeanne Jarrett". The signature is stylized with a large initial "J" and a cursive "e" at the end.

Jeanne Jarrett, CPA  
Director  
March 30, 2000